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RECORDATION NO. 24486 FILED

JUN 17 '03

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SURFACE TRANSPORTATION BOARD

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SIR

June 16, 2003

Barbara Sadler
Surface Transportation Board
Recordation Office
1925 K Street, N.W., Suite 70
Washington D.C. 20423

Dear Barbara,

Enclosed are two (2) originals of the **Memorandum of Railcar Lease** dated as of June 6, 2003 between the following parties:

Names and address of the following parties:

Lessor: **THE CIT GROUP/EQUIPMENT FINANCING INC.**
1211 Avenue of the Americas, New York, NY 10036

Lessee: **PROCTOR & GAMBLE MANUFACTURING COMPANY**
5299 Spring Grove Avenue, Ivorydale Technical Center, Cincinnati, OH
45217

A short summary of the document to appear in the index follows:

Memorandum of Railcar Lease between Lessor: **THE CIT GROUP/EQUIPMENT FINANCING INC.** and Lessee: **PROCTER & GAMBLE MANUFACTURING COMPANY** covering 12 hopper cars with reporting marks and numbers — PGHX 76034 – PGHX 76045, INCLUSIVE.

Please file this memorandum as a **PRIMARY** document and return one (1) stamped original to my attention. A check covering the filing fee of thirty dollars (\$30.00) is enclosed.

If you have any questions regarding the filing, please feel free to call me at 800-634-9738 ext. 20100.

Thank you for your prompt assistance.

Sincerely,

Sherry Lewey
Sherry Lewey

Research/Development Coordinator

Enclosure

MEMORANDUM OF LEASE EXTENSION

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 4th day of June, 2003, is made by THE CIT GROUP/EQUIPMENT FINANCING, INC., a Delaware corporation, with an address at 1211 Avenue of the Americas, 20th Floor, New York, New York 10036 (the "Lessor") and, PINNACLE POLYMERS, a Louisiana corporation, with an address at One Pinnacle Avenue, Garyville, LA, 70051 (the "Lessee" and, together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee entered into that certain Lease Extension Certificate (the "Certificate") dated as of June 4, 2003 covering the equipment listed on Schedule A hereto (the "Equipment") and extending a Railroad Equipment Lease originally dated as of October 25, 2000 (the "Lease"); pursuant to a Memorandum of Railcar Lease filed with the Surface Transportation Board on December 22, 2000 as recordation number 23278.

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid Certificate, and the respective interests therein of the Parties and accordingly the Parties have caused this memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby extends the Lease and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Certificate, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessor. I further declare under penalty of perjury that the foregoing is true and correct.

THE CIT GROUP/EQUIPMENT FINANCING, INC.

By: Joseph F. Mankowski
Name: Joseph Mankowski
Title: Senior Vice President

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessee. I further declare under penalty of perjury that the foregoing is true and correct.

PINNACLE POLYMERS
By: [Signature]
Name: THEYS
Title: pres.

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SURFACE TRANSPORTATION BOARD

Schedule A

Number of Cars

Equipment Description

135

6,245 C.F. plastic pellet covered hopper car

1	CEFX	50062	53	CEFX	51288	105	CEFX	51404
2	CEFX	50064	54	CEFX	51289	106	CEFX	51405
3	CEFX	50071	55	CEFX	51292	107	CEFX	51406
4	CEFX	50073	56	CEFX	51293	108	CEFX	51408
5	CEFX	50090	57	CEFX	51295	109	CEFX	51410
6	CEFX	50091	58	CEFX	51297	110	CEFX	51413
7	CEFX	50093	59	CEFX	51301	111	CEFX	51414
8	CEFX	51207	60	CEFX	51302	112	CEFX	51415
9	CEFX	51216	61	CEFX	51303	113	CEFX	51423
10	CEFX	51217	62	CEFX	51304	114	CEFX	51426
11	CEFX	51218	63	CEFX	51305	115	CEFX	51428
12	CEFX	51219	64	CEFX	51306	116	CEFX	51433
13	CEFX	51221	65	CEFX	51308	117	CEFX	51435
14	CEFX	51222	66	CEFX	51309	118	CEFX	51437
15	CEFX	51223	67	CEFX	51316	119	CEFX	51438
16	CEFX	51224	68	CEFX	51319	120	CEFX	51439
17	CEFX	51226	69	CEFX	51320	121	CEFX	51446
18	CEFX	51227	70	CEFX	51323	122	CEFX	51447
19	CEFX	51229	71	CEFX	51332	123	CEFX	51451
20	CEFX	51230	72	CEFX	51336	124	CEFX	51453
21	CEFX	51234	73	CEFX	51345	125	CEFX	51454
22	CEFX	51235	74	CEFX	51347	126	CEFX	51455
23	CEFX	51236	75	CEFX	51348	127	CEFX	51457
24	CEFX	51237	76	CEFX	51349	128	CEFX	51461
25	CEFX	51238	77	CEFX	51350	129	CEFX	51462
26	CEFX	51242	78	CEFX	51352	130	CEFX	51464
27	CEFX	51245	79	CEFX	51354	131	CEFX	51465
28	CEFX	51251	80	CEFX	51355	132	CEFX	51466
29	CEFX	51253	81	CEFX	51358	133	CEFX	51467
30	CEFX	51254	82	CEFX	51359	134	CEFX	51482
31	CEFX	51259	83	CEFX	51360	135	CEFX	51499
32	CEFX	51261	84	CEFX	51361			
33	CEFX	51262	85	CEFX	51362			
34	CEFX	51263	86	CEFX	51365			
35	CEFX	51265	87	CEFX	51366			
36	CEFX	51266	88	CEFX	51367			
37	CEFX	51268	89	CEFX	51369			
38	CEFX	51269	90	CEFX	51370			
39	CEFX	51270	91	CEFX	51371			
40	CEFX	51272	92	CEFX	51372			
41	CEFX	51274	93	CEFX	51374			
42	CEFX	51275	94	CEFX	51376			
43	CEFX	51276	95	CEFX	51380			
44	CEFX	51277	96	CEFX	51381			
45	CEFX	51279	97	CEFX	51382			
46	CEFX	51280	98	CEFX	51383			
47	CEFX	51281	99	CEFX	51385			
48	CEFX	51282	100	CEFX	51388			
49	CEFX	51283	101	CEFX	51393			
50	CEFX	51284	102	CEFX	51399			
51	CEFX	51286	103	CEFX	51401			
52	CEFX	51287	104	CEFX	51402			